



DECLARATION and POWER OF ATTORNEY

I, WILLIAM P. SMITH, declare: I am a British citizen of Northern Ireland, residing in Co. Down, Northern Ireland. I believe I am the original, first and sole inventor of the invention entitled "METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO RECONSTRUCT MULTICHANNEL AUDIO". The invention is covered by patent application Serial No. 09/680,737, filed October 6, 2000. I have reviewed and understand the contents of the specification, including the claims. I acknowledge a duty to disclose information of which I am aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

I hereby appoint William L. Johnson (Reg. No. 41,876) and Richard S. Koppel (Reg. No. 26,475), whose address is:

KOPPEL & JACOBS

555 St. Charles Drive, Suite 107

Thousand Oaks, California 91360

Telephone: (805) 373-0060

my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, I subscribe my name to the foregoing specification, claims and declaration.

Date: 26th Jan, 2001

Post Office Address:


WILLIAM P. SMITH

16 Kinwood Drive

Co. Down, Northern Ireland, BT196UQ

Citizenship: British

**DECLARATION and POWER OF ATTORNEY**

I, STEPHEN SMYTH, declare: I am a British citizen of Northern Ireland, residing in Newtownards, Co. Down, Northern Ireland. I believe I am the original, first and sole inventor of the invention entitled "METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO RECONSTRUCT MULTICHANNEL AUDIO". The invention is covered by patent application Serial No. 09/680,737, filed October 6, 2000. I have reviewed and understand the contents of the specification, including the claims. I acknowledge a duty to disclose information of which I am aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

I hereby appoint William L. Johnson (Reg. No. 41,876) and Richard S. Koppel (Reg. No. 26,475), whose address is:

KOPPEL & JACOBS

555 St. Charles Drive, Suite 107

Thousand Oaks, California 91360

Telephone: (805) 373-0060

my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, I subscribe my name to the foregoing specification, claims and declaration.

Date: 6 Feb, 2001

Post Office Address:


STEPHEN M. SMYTH

172 Bangor Road

Newtownards, Co. Down, Northern Ireland

BT191GN

Citizenship: British

**DECLARATION and POWER OF ATTORNEY**

I, MING YAN, declare: I am a citizen of People's Republic of China, residing in Bangor, Northern Ireland. I believe I am the original, first and sole inventor of the invention entitled "METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO RECONSTRUCT MULTICHANNEL AUDIO". The invention is covered by patent application Serial No. 09/680,737, filed October 6, 2000. I have reviewed and understand the contents of the specification, including the claims. I acknowledge a duty to disclose information of which I am aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

I hereby appoint William L. Johnson (Reg. No. 41,876) and Richard S. Koppel (Reg. No. 26,475), whose address is:

KOPPEL & JACOBS

555 St. Charles Drive, Suite 107

Thousand Oaks, California 91360

Telephone: (805) 373-0060

my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, I subscribe my name to the foregoing specification, claims and declaration.

Date: Feb. 6, 2001

Post Office Address:


MING YAN

11 Lord Wardens View

Bangor, Northern Ireland

BT191GN

Citizenship: People's Republic of China